IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX REFERENCE NO. 114 OF 1989

The Commissioner of Income-tax,
Bombay City-III, Bombay. ...Applicant
V/s.
M/s.Eastern International Hotels Ltd. ...Respondent

Mr.Ashok Kotangle for Applicant-Revenue.
Mr.Prashant Uchil for Respondent-Assessee.

CORAM : V.C. DAGA AND
A.S. AGUIAR, JJ.

DATED : JULY 5, 2005.

P.C. :-

. This is the reference made by the Income Tax Appellate Tribunal arising out of the order of the Tribunal, for the assessment years 1977-78 and 1978-79. The following question is referred for our opinion :-

> "Whether, on the facts and in the circumstances of the case, the Tribunal was right in law in holding that the assessee-company engaged in the business of running hotel is entitled to extra shift allowance in respect of electrical installations, music system, office equipments and vehicles?"

2. Both the learned Counsel for the parties agree that the issue involved in the above question is squarely covered by the Judgment of the Apex Court in the case of **East India Hotels Ltd. V/s. Commissioner of Income Tax (1997) 223 ITR Page 1.**

3. In view of the law laid down by the Apex Court, the above question is answered in affirmative i.e. in favour of the assessee and against the revenue. Reference, accordingly, stands disposed of with no order as to costs.

(A.S. AGUIAR, J.) **(V.C. DAGA, J.)**